

MESSAGE NO: 4232307

MESSAGE DATE: 08/20/2014

MESSAGE STATUS: Active

CATEGORY: Countervailing

TYPE: LIQ-Liquidation PUBLIC ☒

NON-PUBLIC ☐

SUB-TYPE: OUTSCO-Out of Scope

FR CITE:

FR CITE DATE:

REFERENCE
MESSAGE #
(s):

CASE #(s): C-570-968

EFFECTIVE DATE: 09/07/2010

COURT CASE #:

PERIOD OF REVIEW:

TO

PERIOD COVERED:

TO

TO: { Directors Of Field Operations, Port Directors }

FROM: { Director AD/CVD & Revenue Policy & Programs }

RE: Countervailing duty scope determination on aluminum extrusions from the People's Republic of China (C-570-968)

Notice of the lifting of suspension occurred on the message date of these instructions. See paragraph 5 below.

1. Commerce received a scope ruling request from TACO Metals Inc. ("TACO"). Commerce issued a final scope determination on 08/01/2014 that TACO's universal backrest kits and universal T-Top kits, which TACO imports, are not within the scope of the countervailing duty order on aluminum extrusions from the People's Republic of China ("PRC") (C-570-968).
2. Commerce determined that TACO's universal backrest kits (consisting of: (i) two vertical support arms made of extruded and anodized 6 series aluminum and injection molded plastic sleeves; and (ii) one horizontal backrest made of PVC board backing, a soft urethane foam cushion, marine grade vinyl fabric; and (iii) hardware made of stainless steel) and universal T-Top kits (consisting of: (i) 2 side frames, a top frame, and a cross bar, each made of 6 series anodized extruded aluminum tubes, cast aluminum bar joints, cast aluminum plate bases, and nylon sleeves and caps; and (ii) hardware made of stainless steel) are outside the scope of the order because both products enter the United States with all parts needed to assemble a final finished product. Therefore, TACO's universal backrest kits and universal T-Top kits are not within the scope of the countervailing duty order on aluminum extrusions from the PRC.
3. For all entries of TACO's universal backrest kits and universal T-Top kits not within scope that remain unliquidated on or after 09/07/2010, CBP shall terminate suspension and liquidate entries of product not within scope which were entered, or withdrawn from warehouse, for consumption.
4. Refund any cash deposits relating to TACO's universal backrest kits and universal T-Top kits described above.
5. These instructions constitute notice of the lifting of suspension of liquidation of entries of TACO's universal backrest kits and universal T-Top kits entered, or withdrawn from warehouse, for consumption on or after 09/07/2010.

6. The assessment of countervailing duties by CBP on shipments or entries of this merchandise is subject to the provisions of section 778 of the Tariff Act of 1930, as amended. Section 778 requires that CBP pay interest on overpayments or assess interest on underpayments of the required amounts deposited as estimated countervailing duties. The interest provisions are not applicable to cash or bonds posted as estimated countervailing duties before the date of publication of the countervailing duty order. Interest shall be calculated from the date payment of estimated countervailing duties is required through the date of liquidation. The rate at which such interest is payable is the rate in effect under section 6621 of the Internal Revenue Code of 1954 for such period.

7. Unless instructed otherwise, for all other shipments of aluminum extrusions from the PRC not covered by paragraph 2 above, you shall continue to collect cash deposits of estimated countervailing duties for the merchandise at the current rates.

8. If there are any questions by the importing public regarding this message, please contact the Call Center for the Office of AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce at (202) 482-0984. CBP ports should submit their inquiries through authorized CBP channels only. (This message was generated by OIII:RS.)

9. There are no restrictions on the release of this information.

Michael B. Walsh

Company Details

*Party Indicator Value:

I = Importer, M = Manufacturer, E = Exporter, S = Sold To Party